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UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re

CASH CLOUD, INC.,
dba COIN CLOUD,

Debtor.

Case No. BK-23-10423-mkn

Chapter 11

**EMERGENCY FIRST DAY MOTION
FOR ENTRY OF INTERIM AND FINAL
ORDERS (I) AUTHORIZING THE
PAYMENT OF CERTAIN TAXES AND
FEES AND (II) GRANTING RELATED
RELIEF**

Hearing Date: OST PENDING

Hearing Time: OST PENDING

Cash Cloud, Inc., dba Coin Cloud (“Debtor”), debtor and debtor in possession in the above-captioned chapter 11 case (the “Chapter 11 Case”), by and through its proposed undersigned counsel, Fox Rothschild LLP, respectfully submits this *Emergency First Day Motion for Entry of Interim and Final Orders (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief* (the “Motion”). Debtor seeks entry of interim and final orders, substantially in the forms attached hereto as **Exhibit 1** and **Exhibit 2** (respectively, the “Interim Order” and “Final Order”): authorizing

Debtor to remit and pay (or use applicable tax credits to offset) Taxes and Fees (as defined herein) in the ordinary course of business that are payable or become payable this Chapter 11 Case (including any obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date); and (b) granting related relief. In addition, Debtor requests that the Court (as defined herein) schedule a final hearing after the commencement of this Chapter 11 Case, or as soon thereafter as is convenient for the Court, to consider approval of this Motion on a final basis.

The Motion is made and based upon the following memorandum of points and authorities, the *Omnibus Declaration of Christopher Andrew McAlary* (“Omnibus Declaration”) filed in support hereof, the papers and pleadings on file with the Court in this Chapter 11 Case, and any oral arguments the Court may entertain at the hearing on the Motion.

DATED this 7th day of February 2023.

FOX ROTHSCHILD LLP

By: /s/Brett Axelrod

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MEMORANDUM OF POINTS AND AUTHORITIES

I.

JURISDICTION AND VENUE

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(A).

2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory bases for the relief requested herein are Bankruptcy Code §§ 105(a) and 366.

4. Pursuant to Local Rule 9014.2, Debtor consents to entry of final order(s) or judgment(s) by the bankruptcy judge if it is determined that the bankruptcy judge, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

II.

FACTUAL BACKGROUND

A. General Background¹

5. On February 7, 2023 (the “Petition Date”), Debtor filed its voluntary petition for relief under chapter 11 of the Bankruptcy Code, commencing the Chapter 11 Case in this Court. Debtor is continuing in possession of its property and is operating and managing its business as a debtor in possession, pursuant to Bankruptcy Code sections 1107 and 1108. No request has been made for the appointment of a trustee or examiner, and no statutory committee has been appointed. See id.

B. Taxes and Fees

6. In the ordinary course of business, Debtor collects, withholds, incurs, and/or pays sales and use taxes, value added taxes, income taxes, as well as other governmental taxes, fees, and assessments, and may pay property taxes (collectively, the “Taxes and Fees”).² Debtor pays or remits, as applicable, Taxes and Fees to various federal, state, and local governments, including taxing and licensing authorities (each, a “Taxing Authority,” and collectively, the “Taxing Authorities”) on a periodic basis (monthly, quarterly, semi-annually, or annually) depending on the nature and incurrence of a particular Tax or Fee and as required by applicable laws and regulations. A schedule identifying the Taxing Authorities is attached hereto as **Exhibit 3**. Debtor generally pays and remits

¹ A detailed description of the Debtors’ businesses and the reasons for the filing of this Chapter 11 Case and for the relief sought in this Motion are set forth in the Omnibus Declaration.

² This Motion does not seek relief with respect to Debtor’s collection and remittance of employee-related taxes and withholdings, which are instead addressed in Debtor’s *Motion Seeking Entry of Interim and Final Orders (I) Authorizing Debtor to (A) Pay Prepetition Employee Wages, Salaries, Other Compensation, and Reimbursable Expenses and (B) Continue Employee Benefits Programs and (II) Granting Related Relief*, filed contemporaneously herewith.

1 Taxes and Fees through checks and electronic transfers that are processed through its banks and other
 2 financial institutions or service providers. From time to time, Debtor may also receive tax credits for
 3 overpayments or refunds with respect to certain Taxes or Fees. Debtor generally use these credits in
 4 the ordinary course of business to offset against future Taxes or Fees, or have the amount of such
 5 credits refunded to Debtor. See Omnibus Declaration.

6 7. Additionally, Debtor may become subject to routine audit investigations on account
 7 of tax returns and/or tax obligations in respect of prior years (“Audits”) during this Chapter 11 Case.
 8 Audits may result in additional prepetition Taxes and Fees being assessed against Debtor (such
 9 additional Taxes and Fees, “Assessments”).³ Debtor seeks authority to pay or remit tax obligations on
 10 account of the Audits as they arise in the ordinary course of Debtor’s business, including as a result of
 11 any resolutions of issues addressed in an Audit. See Omnibus Declaration.

12 8. Debtor pays the Taxes and Fees to the Authorities on a periodic basis, typically
 13 remitting them monthly, quarterly, and annually depending on the nature and incurrence of a
 14 particular Tax or Fee. Debtor seeks authority to pay and remit all prepetition and postpetition
 15 obligations on account of Taxes and Fees, including where: (a) Taxes and Fees accrue or are incurred
 16 postpetition; (b) Taxes and Fees have accrued or were incurred prepetition but were not paid
 17 prepetition, or were paid in an amount less than actually owed; (c) payments made prepetition by
 18 Debtor were lost or otherwise not received in full by any of the Taxing Authorities; and (d) Taxes and
 19 Fees incurred for prepetition periods become due and payable after the commencement of this Chapter
 20 11 Case. In addition, for the avoidance of doubt, Debtor seeks authority to pay Taxes and Fees for so-
 21 called “straddle” periods.⁴ See Omnibus Declaration.

22 9. Any failure by Debtor to pay the Taxes and Fees could materially disrupt Debtor’s
 23 business operations in several ways, including (but not limited to): (a) the Taxing Authorities may

24 ³ Nothing in this Motion, or any related order, constitutes or should be construed as an admission
 25 of liability by Debtor with respect to any Audit or Assessment. Debtor expressly reserve all rights
 26 with respect to any Audit and the right to contest any Assessments claimed to be due as a result of
 any Audit.

27 ⁴ Debtor reserves its rights with respect to the proper characterization of any “straddle” Taxes and
 28 Fees and to seek reimbursement of any portion of any payment made that ultimately is not entitled to
 administrative priority treatment.

1 initiate audits of Debtor, which would unnecessarily divert Debtor's attention from this Chapter
 2 11 Case; (b) the Taxing Authorities may attempt to suspend Debtor's operations, file liens, seek to lift
 3 the automatic stay, and/or pursue other remedies that will harm the estates; and (c) in certain
 4 instances, Debtor's directors and officers could be subject to claims of personal liability, which
 5 would likely distract those key individuals from their duties related to Debtor's restructuring. Taxes
 6 and Fees not paid on the due date as required by law may result in fines and penalties, the accrual of
 7 interest, or both. Debtor also collects and holds certain outstanding tax liabilities in trust for the benefit
 8 of the applicable Taxing Authorities, and these funds may not constitute property of Debtor's estate.
 9 Accordingly, Debtor seeks authority to pay, in its reasonable discretion, the Taxes and Fees in the
 10 ordinary course as they become due. See Omnibus Declaration.

11 **C. Income Taxes**

12 10. Debtor incurs and is required to pay various state, local, and federal income taxes in
 13 the United States and certain income taxes in foreign jurisdictions where Debtor operates
 14 (collectively, the "Income Taxes"). Debtor generally remits Income Taxes on an annual basis. Debtor
 15 requests authority, but not direction, to satisfy any prepetition amounts owed on account of such
 16 Income Taxes, and any postpetition amounts that may become due and owing in the ordinary course
 17 of business during its Chapter 11 Case. See Omnibus Declaration.

18 **D. Sales, Use, and VAT Taxes**

19 11. Debtor incurs, collects, and remits sales and use taxes, to the Taxing Authorities in
 20 connection with the sale, purchase, and use of goods and services (the "Sales and Use Taxes"), and
 21 certain value added taxes (the "VAT Taxes" and, together with the Sales and Use Taxes, the "Sales,
 22 Use, and VAT Taxes"). See Omnibus Declaration.

23 12. Debtor routinely acquires new automated teller machines (the "ATMs") for its
 24 cryptocurrency ATM business, and incurs Sales and Use Taxes in connection with the acquisition,
 25 deployment, and disposition of the ATMs. Because of the nature of the activities that give rise to
 26 Debtor's Sales and Use Taxes and VAT Taxes, and certain tax positions with respect to such taxes,
 27 such taxes are not remitted on a regularly scheduled basis. Debtor requests authority, but not direction,
 28 to satisfy any amounts owed prepetition on account of such Sales, Use, and VAT Taxes, and any

1 postpetition amounts that may become due and owing in the ordinary course of business during its
2 Chapter 11 Case. See Omnibus Declaration.

3 **E. Property Taxes**

4 13. State and local laws in the jurisdictions where Debtor operates generally grant Taxing
5 Authorities the power to levy property taxes against Debtor's real and personal property (collectively,
6 the "Property Taxes"). Debtor anticipates that it may acquire certain personal property in the future.
7 Out of an abundance of caution, to avoid the imposition of statutory liens on its real and personal
8 property, Debtor expects to pay the Property Taxes in the ordinary course of business on a monthly,
9 quarterly, or annual basis, depending on the specific Taxes or Fees. This includes Property Taxes
10 collected from certain third parties and paid to the applicable Taxing Authorities. Debtor requests
11 authority, but not direction, to satisfy any prepetition amounts owed on account of such Property
12 Taxes, and any postpetition amounts that may become due and owing in the ordinary course of
13 business during its Chapter 11 Case. See Omnibus Declaration.

14 **F. Regulatory and Other Taxes and Fees**

15 14. Debtor incurs, in the ordinary course of business, certain regulatory assessments,
16 permitting, licensing, and other operational fees, including fees related to certain regulations on
17 cryptocurrency, and other miscellaneous taxes and fees (collectively, "Regulatory and Other Taxes
18 and Fees"). See Omnibus Declaration.

19 15. Notably, federal law classifies certain businesses that transmit or convert money, such
20 as Debtor's business, as "money transmitting businesses" ("MTBs"). MTBs are required to register
21 with certain federal and state agencies and typically must obtain appropriate business licenses in each
22 state to or from which money is transferred in order to operate its business in that state (the "Money
23 Transmitter Licenses"). See Omnibus Declaration.

24 16. Debtor's Regulatory and Other Taxes and Fees cover all licensing and permits required
25 for Debtor to operate, and the costs of obtaining Money Transmitter Licenses, which are all
26 indispensable to Debtor's viability to operate. Further, in order to be eligible to obtain a Money
27 Transmitter License in the states in which Debtor operates, Debtor must be in good standing in those
28 states through state registrations and related fees (the "State Registrations"). Debtor incurs certain

fees in connection with renewing and otherwise maintaining good standing. Debtor requests authority, but not direction, to satisfy any prepetition amounts owed on account of such Regulatory and Other Taxes and Fees, and any postpetition amounts that may become due and owing in the ordinary course of business during its Chapter 11 Case. See Omnibus Declaration.

III.

LEGAL AUTHORITY

A. Certain of the Taxes and Fees May Not Be Property of Debtor's Estates.

17. Section 541(d) of the Bankruptcy Code provides, in relevant part, that “[p]roperty in which Debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of Debtor’s legal title to such property, but not to the extent of any equitable interest in such property that Debtor does not hold.” 11 U.S.C. § 541(d). Certain of the Taxes and Fees are collected or withheld by Debtor on behalf of the applicable Taxing Authorities and are held in trust by Debtor. See, e.g., 26 U.S.C. § 7501 (stating that certain Taxes and Fees are held in trust); Begier v. Internal Revenue Serv., 496 U.S. 53, 57–60 (1990) (holding that certain taxes are property held by Debtor in trust for another and, as such, do not constitute property of the estate); In re Shank, 792 F.2d 829, 833 (9th Cir. 1986) (holding that a sales tax required by state law to be collected by sellers from their customers is a “trust fund” tax and not released by bankruptcy discharge). For example, all U.S. federal internal revenue tax withheld is considered to be held in a special fund in trust for the United States. Begier, 496 U.S. at 60. Because Debtor may not have an equitable interest in funds held on account of such “trust fund” Taxes and Fees, Debtor should be permitted to pay those funds to the applicable Taxing Authorities as they become due.⁵

B. Certain of the Taxes and Fees May Be Secured or Priority Claims Entitled to Special Treatment under the Bankruptcy Code.

18. Claims for certain of the Taxes and Fees are, or may be, priority claims entitled to payment before general unsecured claims. See 11 U.S.C. § 507(a)(8) (describing taxes entitled to

⁵ For clarity, Debtor is requesting authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations

priority treatment). Moreover, to the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Taxing Authorities may attempt to assess interest and penalties if such amounts are not paid. See 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”). Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Therefore, payment of certain of the Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors. Payment of such Taxes and Fees likely will give Taxing Authorities no more than that to which they otherwise would be entitled under a chapter 11 plan and will save Debtor the potential interest expense, legal expense, and penalties that might otherwise accrue on the Taxes and Fees during this Chapter 11 Case.

C. Payment of the Taxes and Fees as Provided Herein Is a Sound Exercise of Debtor’s Business Judgment.

19. Courts in this jurisdiction and others generally acknowledge that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate, including an operating business’s going-concern value. Bankruptcy courts in this district routinely grant debtors emergency “first day” relief in similar, large chapter 11 cases. See, e.g., In re Front Sight Mgmt., LLC, No. 22-11824-abl, Docket Nos. 50, 81, 141 (Bankr. D. Nev. 2022) (granting relief related to first day motions to authorize continued use of prepetition cash management system and accounts, payment of prepetition wages, and honor prepetition customer programs and obligations); In re Basic Water Co., No. 22-13252-mkn, Docket Nos. 51, 52, 97, 98 (Bankr. D. Nev. 2022) (granting authorization for adequate protection procedures for utilities and continued use of prepetition cash management); In re Musclepharm Corp., No. 22-14422-nmc, Docket Nos. 75, 76 (Bankr. D. Nev. 2023) (granting motions to maintain prepetition bank accounts and pay prepetition wages); In re Splash News & Picture Agency, LLC, No. 21-11377-abl, Docket Nos. 58, 60 (Bankr. D. Nev. 2021) (authorizing payment of prepetition wage claims and use of prepetition bank accounts and cash management system); In re Alpha Guardian, a Nev. Corp., No. 20-11016-mkn, Docket Nos.

62, 63, 70 (Bankr. D. Nev. 2020) (granting motions to approve payment of prepetition wages, adequate protection of prepetition utilities providers, honor prepetition customer programs and obligations); In re Red Rose, Inc. d/b/a Petersen-Dean, No. 20-12814-mkn, Docket Nos. 88, 92, 93, 144, 155, 156, 313, 917 (Bankr. D. Nev. 2020) (authorizing payment of prepetition critical vendor claims, adequate protection to utilities on prepetition claims, payment of prepetition trust fund taxes, continued use of prepetition bank accounts and cash management system, and pay prepetition vendor liabilities and customer reimbursements).

20. Pursuant to section 363(b) of the Bankruptcy Code, courts may authorize payment of prepetition obligations where a sound business purpose exists for doing so. See In re Ionosphere Clubs, 98 B.R. at 175 (noting that section 363(b) provides “broad flexibility” to authorize a debtor to honor prepetition claims where supported by an appropriate business justification); *see also In re James A. Phillips*, 29 B.R. at 397 (relying upon section 363 as a basis to allow a contractor to pay the prepetition claims of suppliers who were potential lien claimants). Indeed, courts have recognized that there are instances when a debtor’s fiduciary duty can “only be fulfilled by the pre-plan satisfaction of a prepetition claim.” In re CoServ, 273 B.R. at 497.

21. In addition, courts may authorize payment of prepetition claims in appropriate circumstances based on section 105(a) of the Bankruptcy Code, which codifies the Court’s inherent equitable powers to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” See 11 U.S.C. § 105(a).

D. Processing of Checks and Electronic Fund Transfers Should Be Authorized.

22. Debtor has sufficient funds to pay the amounts described in this Motion in the ordinary course of business. In addition, under Debtor’s existing cash management system, which is described in further detail in a separate motion, Debtor can readily identify checks or wire transfer requests as relating to an authorized payment in respect of the relief requested herein. Accordingly, Debtor believes that checks or wire transfer requests that are not related to authorized payments will not be honored inadvertently. Therefore, Debtor respectfully requests that the Court authorize and direct all applicable financial institutions, when requested by Debtor, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this Motion.

E. The Requirements of Bankruptcy Rule 6003(b) Are Satisfied.

23. Bankruptcy Rule 6003 empowers a court to grant relief within the first 21 days after the Petition Date “to the extent that relief is necessary to avoid immediate and irreparable harm.”

24. As set forth in this Motion, Debtor believes an immediate and orderly transition into chapter 11 is critical to the viability of its operations and that any delay in granting the relief requested could hinder Debtor operations and cause irreparable harm. Furthermore, the failure to receive the requested relief during the first 21 days of this Chapter 11 Case would severely disrupt Debtor’s operations at this critical juncture. Accordingly, Debtor submits that it has satisfied the “immediate and irreparable harm” standard of Bankruptcy Rule 6003 to support the relief requested herein.

F. Waiver of Bankruptcy Rule 6004(a) and 6004(h).

25. To implement the foregoing successfully, Debtor requests that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that Debtor has established cause to exclude such relief from the 14-day stay period under Bankruptcy Rule 6004(h).

IV.**RESERVATION OF RIGHTS**

26. Nothing contained in this Motion or any actions taken pursuant to any order granting the relief requested by this Motion is intended or should be construed as (a) an admission as to the validity of any particular claim against Debtor, (b) a waiver of Debtor’s rights to dispute any particular claim on any grounds, (c) a promise or requirement to pay any particular claim, (d) an implication or admission that any particular claim is of a type specified or defined in this Motion or any order granting the relief requested by this Motion, (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code, (f) a waiver or limitation of Debtor’s rights under the Bankruptcy Code or any other applicable law, or (g) a concession by Debtor that any liens (contractual, common law, statutory, or otherwise) satisfied pursuant to this Motion are valid, and Debtor expressly reserves its right to contest the extent, validity, or perfection or seek avoidance of all such liens. If the Court grants the relief sought herein, any payment made pursuant to the Court’s order is not intended and should not be construed as an admission as to the validity of

any particular claim or a waiver of Debtor's rights to subsequently dispute such claim.

V.

NOTICE

27. The Debtor has provided notice of this Motion to: (a) the Office of the United States Trustee for the District of Nevada (United States Trustee's Office Region 17, 300 Las Vegas Boulevard South Suite 4300 Las Vegas, NV 89101); (b) the entities listed on the List of Creditors Holding the 20 Largest Unsecured Claims, filed pursuant to Bankruptcy Rule 1007(d); and (c) all parties who have requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, the Debtor respectfully submits that no other or further notice is necessary.

VI.

CONCLUSION

WHEREFORE, Debtor respectfully requests that the Court enter the Interim Order and Final Order granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Dated this 7th day of February 2023.

FOX ROTHSCHILD LLP

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EXHIBIT 1
PROPOSED INTERIM ORDER

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UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re

CASH CLOUD, INC.,
dba COIN CLOUD,

Debtor.

Case No. BK-23-10423-mkn

Chapter 11

**INTERIM ORDER (I) AUTHORIZING
THE PAYMENT OF CERTAIN TAXES
AND FEES AND (II) GRANTING
RELATED RELIEF**

Hearing Date: OST PENDING
Hearing Time: OST PENDING
Estimated Hearing Time: 20 Minutes

FOX ROTHSCHILD LLP
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Upon the motion (the “Motion”)⁶ of the above-captioned Debtor and Debtor in possession (“Debtor”) for entry of an interim order (this “Interim Order”), (a) authorizing Debtor, in its sole discretion, to remit and pay certain accrued and outstanding Taxes and Fees, (b) granting related relief, and (c) scheduling a final hearing to consider approval of the Motion on a final basis, all as more fully set forth in the Motion; and in the Omnibus Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157; and this Court having the power to enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of Debtor’s estate, creditors, and other parties in interest; and this Court having found that Debtor’s notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the “Hearing”); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that:

1. The Motion is granted on an interim basis as set forth herein.
2. The final hearing (the “Final Hearing”) on the Motion shall be held on February __, 2023, at __: __ .m., prevailing Pacific Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before February __, 2023, and shall be served on: (a) proposed counsel to the Debtor (Brett A. Axelrod, Fox Rothschild LLP, 1980 Festival Plaza Drive, Suite 700, Las Vegas, Nevada 89135, baxelrod@foxrothschild.com, nkoffroth@foxrothschild.com, zwilliams@foxrothschild.com); (b) the Office of the United States Trustee for the District of Nevada (United States Trustee’s Office Region 17, 300 Las Vegas Boulevard South Suite 4300 Las Vegas, NV 89101); (c) the entities listed on the List of Creditors Holding the 20 Largest Unsecured Claims,

⁶ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion

1 filed pursuant to Bankruptcy Rule 1007(d); and (d) all parties who have requested notice pursuant to
 2 Bankruptcy Rule 2002. In the event no objections to entry of the Final Order on the Motion are timely
 3 received, this Court may enter such Final Order without need for the Final Hearing.

4 3. Debtor is authorized to pay or remit (or use applicable credits to offset), in its sole
 5 discretion, the Taxes and Fees (including, for the avoidance of doubt, posting collateral or a letter of
 6 credit in connection with any dispute related to the Assessments), whether accrued prior to or after
 7 the Petition Date, that are payable during the pendency of this Chapter 11 Case absent further order
 8 of this Court, on an interim basis, at such time when the Taxes and Fees are payable in the ordinary
 9 course of business. To the extent that Debtor has overpaid any Taxes and Fees, Debtor is authorized
 10 to seek a refund or credit on account of any such Taxes and Fees.

11 4. Nothing in this Interim Order authorizes Debtor to accelerate any payments not
 12 otherwise due prior to the date of the Final Hearing.

13 5. Debtor is authorized to honor any amounts owed on account of any audits conducted
 14 in connection with its Taxes and Fees in the ordinary course of business.

15 6. Debtor is authorized to issue postpetition checks, or to effect postpetition fund transfer
 16 requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence
 17 of this Chapter 11 Case with respect to prepetition amounts to owed in connection with the relief
 18 granted herein.

19 7. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant
 20 to such relief, nothing in this Interim Order shall be deemed: (a) an admission as to the validity of
 21 any particular claim against Debtor; (b) a waiver of Debtor's rights to dispute any particular claim on
 22 any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication or admission
 23 that any particular claim is of a type specified or defined in this Interim Order or the Motion; (e) a
 24 request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the
 25 Bankruptcy Code; (f) a waiver or limitation of Debtor's rights under the Bankruptcy Code or any
 26 other applicable law; or (g) a concession by Debtor that any liens (contractual, common law, statutory,
 27 or otherwise) satisfied pursuant to the Motion are valid, and Debtor expressly reserves its right to
 28 contest the extent, validity, or perfection or seek avoidance of all such liens. Any payment made

pursuant to this Interim Order is not intended and should not be construed as an admission as the validity of any particular claim or a waiver of Debtor's rights to subsequently dispute such claim.

8. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized and directed to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on Debtor's designation of any particular check or electronic payment request as approved by this Interim Order.

9. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(b).

10. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

11. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Interim Order are immediately effective and enforceable upon its entry.

12. Debtor is authorized to take all actions necessary to effectuate the relief granted in this Interim Order in accordance with the Motion.

13. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Interim Order.

Respectfully submitted by:

FOX ROTHSCHILD LLP

By: /s/Brett A. Axelrod
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[Proposed] Counsel for Debtor

CERTIFICATION OF COUNSEL PURSUANT TO LOCAL RULE 9021

In accordance with Local Rule 9021, counsel submitting this document certifies as follows:

- ☐ The Court has waived the requirement of approval in LR 9021(b)(1).
- ☒ No party appeared at the hearing or filed an objection to the motion.
- ☐ I have delivered a copy of this proposed order to all counsel who appeared at the hearing, any unrepresented parties who appeared at the hearing, and each has approved or disapproved the order, or failed to respond, as indicated below:
- ☐ I certify that this is a case under Chapter 7 or 13, that I have served a copy of this order with the motion pursuant to LR 9014(g), and that no party has objected to the form or content of the order.

#

EXHIBIT 2
PROPOSED FINAL ORDER

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[Proposed] Counsel for Debtor

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re

CASH CLOUD, INC.,
dba COIN CLOUD,

Debtor.

Case No. BK-23-10423-mkn

Chapter 11

**FINAL ORDER (I) AUTHORIZING THE
PAYMENT OF CERTAIN TAXES AND
FEES AND (II) GRANTING RELATED
RELIEF**

Hearing Date: OST PENDING
Hearing Time: OST PENDING
Estimated Hearing Time: 20 Minutes

Upon the motion (the “Motion”)⁷ of the above-captioned Debtor and Debtor in possession (“Debtor”) for entry of a final order (this “Final Order”), (a) authorizing Debtor, in its sole discretion,

⁷ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

1 to remit and pay certain accrued and outstanding Taxes and Fees; and (b) granting related relief, all
 2 as more fully set forth in the Motion; and upon the First Day Declarations; and this Court having
 3 jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and this Court having the power
 4 to enter a final order consistent with Article III of the United States Constitution; and this Court
 5 having found that venue of this proceeding and the Motion in this district is proper pursuant to 28
 6 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the
 7 best interests of Debtor's estate, creditors, and other parties in interest; and this Court having found
 8 that Debtor's notice of the Motion and opportunity for a hearing on the Motion were appropriate
 9 under the circumstances and no other notice need be provided; and this Court having reviewed the
 10 Motion and having heard the statements in support of the relief requested therein at a hearing before
 11 this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth
 12 in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the
 13 proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor,

14 **IT IS HEREBY ORDERED, ADJUDGED AND DECREED** that:

- 15 1. The Motion is granted on a final basis as set forth herein.
- 16 2. Debtor is authorized to pay or remit (or use applicable credits to offset), in its sole
 17 discretion, the Taxes and Fees (including, for the avoidance of doubt, posting collateral or a letter of
 18 credit in connection with any dispute related to the Assessments), whether accrued prior to or after
 19 the Petition Date, that are payable during the pendency of this Chapter 11 Case, on a final basis, at
 20 such time when the Taxes and Fees are payable in the ordinary course of business. To the extent that
 21 Debtor has overpaid any Taxes and Fees, Debtor is authorized to seek a refund or credit on account
 22 of any such Taxes and Fees.
- 23 3. Debtor is authorized to honor any amounts owed on account of any audits conducted
 24 in connection with its Taxes and Fees in the ordinary course of business.
- 25 4. Notwithstanding the relief granted in this Final Order and any actions taken pursuant
 26 to such relief, nothing in this Final Order shall be deemed: (a) an admission as to the validity of any
 27 particular claim against Debtor; (b) a waiver of Debtor's rights to dispute any particular claim on any
 28 grounds; (c) a promise or requirement to pay any particular claim; (d) an implication or admission

1 that any particular claim is of a type specified or defined in this Final Order or the Motion; (e) a
 2 request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the
 3 Bankruptcy Code; (f) a waiver or limitation of Debtor's rights under the Bankruptcy Code or any
 4 other applicable law; or (g) a concession by Debtor that any liens (contractual, common law, statutory,
 5 or otherwise) satisfied pursuant to the Motion are valid, and Debtor expressly reserves its right to
 6 contest the extent, validity, or perfection or seek avoidance of all such liens. Any payment made
 7 pursuant to this Final Order is not intended and should not be construed as an admission as the validity
 8 of any particular claim or a waiver of Debtor's rights to subsequently dispute such claim.

9 5. Debtor is authorized to issue postpetition checks, or to effect postpetition fund transfer
 10 requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence
 11 of this Chapter 11 Case with respect to prepetition amounts owed in connection with any of the relief
 12 granted herein.

13 6. The banks and financial institutions on which checks were drawn or electronic
 14 payment requests made in payment of the prepetition obligations approved herein are authorized and
 15 directed to receive, process, honor, and pay all such checks and electronic payment requests when
 16 presented for payment, and all such banks and financial institutions are authorized to rely on Debtor's
 17 designation of any particular check or electronic payment request as approved by this Final Order.

18 7. Notice of the Motion as provided therein shall be deemed good and sufficient notice
 19 of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied
 20 by such notice.

21 8. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Final
 22 Order are immediately effective and enforceable upon its entry.

23 9. Debtor is authorized to take all actions necessary to effectuate the relief granted in this
 24 Final Order in accordance with the Motion

25 10. This Court retains exclusive jurisdiction with respect to all matters arising from or
 26 related to the implementation, interpretation, and enforcement of this Final Order.

Respectfully submitted by:

FOX ROTHSCHILD LLP

By: /s/Brett A. Axelrod

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Nevada Bar No. 5859

NICHOLAS A. KOFFROTH, ESQ.

Nevada Bar No. 16264

ZACHARY T. WILLIAMS, ESQ.

Nevada Bar No. 16023

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[Proposed] Counsel for Debtor

CERTIFICATION OF COUNSEL PURSUANT TO LOCAL RULE 9021

In accordance with Local Rule 9021, counsel submitting this document certifies as follows:

- ☐ The Court has waived the requirement of approval in LR 9021(b)(1).
- ☒ No party appeared at the hearing or filed an objection to the motion.
- ☐ I have delivered a copy of this proposed order to all counsel who appeared at the hearing, any unrepresented parties who appeared at the hearing, and each has approved or disapproved the order, or failed to respond, as indicated below:
- ☐ I certify that this is a case under Chapter 7 or 13, that I have served a copy of this order with the motion pursuant to LR 9014(g), and that no party has objected to the form or content of the order.

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EXHIBIT 3
SCHEDULE OF TAXING AUTHORITIES

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FOX ROTHSCHILD LLP
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Las Vegas, Nevada 89135
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(702) 597-5503 (fax)

Name	Attention	Address 1	Address 2	Address 3	City	State	Zip	Country	Phone	Fax	Email	Source	Creditor Category	Creditor Sub-Category
Internal Revenue Service		PO Box 7440			Philadelphia	PA	19101-7440						Taxing Authority	IRS
State of Alabama		Alabama Department of Revenue	1101 4th St, Ste # 270		Montgomery	AL	36104		202-272-4929	202-442-6890	services.al@dc.gov	Taxing Authority	State	
State of Alaska		Alaska Department of Revenue	50 N. Riley		Juneau	AK	99801		907-465-2000	907-465-2889	woodruff@alaska.gov	Taxing Authority	State	
State of Arizona	Attn: Director	Arizona Department of Revenue	P.O. Box 29085		Phoenix	AZ	85008		602-542-2072	602-542-2072	Bailey.C@aztreasury.com	Taxing Authority	State	
State of California		California Department of Tax and Fee Administration	450 N. F Street		Sacramento	CA	95834		916-224-2568	916-224-2568	DOOR_TaxpayerService@state.ca.us	Taxing Authority	State	
State of Colorado		Colorado Department of Revenue	1535 W 7th St, Ste 401		Denver	CO	80203		303-868-9711	303-205-2978	DRS.get.gov.mark.boughton@go.state.co.us	Taxing Authority	State	
State of Connecticut		Division of Revenue Services	450 Columbus Blvd., Ste 1		Hartford	CT	06103		860-297-9662	860-297-4829	enr@treasury.ct.gov	Taxing Authority	State	
State of Delaware		Delaware Department of Revenue	820 N. French Street		Wilmington	DE	19801		302-377-8936		deltax@delaware.gov	Taxing Authority	State	
State of Florida	Attn: General Counsel	Florida Department of Revenue	PO Box 740321		Altoona	GA	30344		404-477-1000, 877-623-8711	860-294-5999	corporate.income@taxes.ga.gov	Taxing Authority	State	
State of Georgia		Georgia Department of Revenue	75 April Street #101		Hilo	HI	96720		808-937-1660		Tax Directors Office@hawaii.gov	Taxing Authority	State	
State of Hawaii		Hawaii State Department of Taxation	Collection Division		Boston	MA	02114		617-487-6367		taxmap@ma.treasury.gov	Taxing Authority	State	
State of Idaho		Idaho State Tax Commission	101 West Jefferson St		Boise	ID	83722		208-334-7678		SALESUSE_TAX@STATE.ID.US	Taxing Authority	State	
State of Illinois		Illinois Department of Revenue	101 N. Dearborn St		Chicago	IL	60604		312-352-2400		salesuse@idmr.no.gov	Taxing Authority	State	
State of Indiana		Indiana Department of Revenue	101 N. Dearborn St		Indianapolis	IN	46204		317-232-2400		corporate.income@taxes.in.gov	Taxing Authority	State	
State of Iowa		Iowa Department of Revenue	Hecker State Office Building, 4th Fl		Des Moines	IA	50319		786-368-8222	515-275-0264	KDOR_incs@iowa.gov	Taxing Authority	State	
State of Kansas		Kansas Department of Revenue	1305 E. Walnut		Topeka	KS	66612		786-368-8222	515-275-0264	KDOR_incs@iowa.gov	Taxing Authority	State	
State of Kentucky		Kentucky Department of Revenue	501 High Street		Frankfort	KY	40601		502-564-8848	502-564-8848	business.registration@kentucky.gov	Taxing Authority	State	
State of Louisiana		Louisiana Department of Revenue	120 So 10th Ave		Shreveport	LA	70507		202-468-8475	202-468-8475	income.la@revenue.la.gov	Taxing Authority	State	
State of Maine		Maine Revenue Services	PO Box 1007		Augusta	ME	04332		202-468-8475	202-468-8475	income.la@revenue.la.gov	Taxing Authority	State	
State of Maryland	Attn: Comptroller of Maryland	Revenue Admin. Division	110 Carroll Street		Annapolis	MD	21411		410-260-9960		taxmap@ma.treasury.gov	Taxing Authority	State	
State of Massachusetts		Massachusetts Department of Revenue	110 Carroll Street		Boston	MA	02114		617-487-6367		income.la@revenue.la.gov	Taxing Authority	State	
State of Michigan		Michigan Department of Treasury	600 North Main St		East Lansing	MI	48824		517-336-1311		SALESUSE_TAX@STATE.ID.US	Taxing Authority	State	
State of Minnesota		Minnesota Department of Revenue	500 Clinton Center Drive		St. Paul	MN	55101		612-296-1311		SALESUSE_TAX@STATE.ID.US	Taxing Authority	State	
State of Mississippi		Mississippi Department of Revenue	501 West High Street		Canton	MS	39056		601-923-7100		salesuse@idmr.no.gov	Taxing Authority	State	
State of Missouri		Missouri Dept. of Revenue	Harry S Truman State Office Building		Jefferson City	MO	65101		573-751-4936		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Montana		Montana Department of Revenue	PO Box 5109		Helena	MT	59604		406-444-8000		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Nebraska		Nebraska Department of Revenue	501 East Third Street		Lincoln	NE	68501		402-444-8000		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Nevada		Nevada Department of Taxation	1550 College Parkway, Suite 115		Carson City	NV	89708		775-684-2020		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of New Hampshire		State of New Hampshire	109 Pleasant Street		Concord	NH	03301		603-230-2000		taxation.direct@revenue.nh.us	Taxing Authority	State	
State of New Jersey		New Jersey Division of Taxation	Revenue Processing Center		Trenton	NJ	08646		609-232-4400		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of New Mexico		New Mexico Department of Revenue	101 State Street		Albuquerque	NM	87102		505-232-4400		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of New York		New York State Department of Taxation and Finance	101 State Street		Santa Fe	NM	87504		505-232-4400		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of North Carolina		North Carolina Department of Revenue	Bankruptcy Section		Albany	NY	12255		518-860-2954		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of North Dakota		North Dakota Department of Revenue	PO Box 571		Raleigh	NC	27602		919-814-1008		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Ohio		Ohio Department of Taxation	1100 North Main St		Columbus	OH	43216		614-264-5500		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Oklahoma		Oklahoma Department of Taxation	PO Box 530		Columbus	OH	43216		614-264-5500		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Oregon		Oregon Department of Taxation	4485 Northridge Blvd.		Columbus	OH	43216		614-264-5500		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Pennsylvania		Pennsylvania Department of Revenue	2601 North Lincoln Boulevard		Columbus	OH	43216		614-264-5500		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Rhode Island		Rhode Island Department of Revenue	PO Box 14730		Salem	OR	97306		503-325-4400		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of South Carolina		South Carolina Department of Revenue	1648 Brookwood St		Harrisburg	PA	17104		717-787-8117		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of South Dakota		South Dakota Department of Revenue	300A Outlet Pointe Boulevard		Providence	RI	02908		401-574-8484		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Tennessee		Tennessee Department of Revenue	Collection Services Division		Columbia	SC	29210		803-498-5400		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Texas		Texas Department of Taxation	PO Box 3528		Austin	TX	78711		817-483-4444		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Utah		Utah State Tax Commission	210 North 1950 West		Nashville	TN	37242		615-253-6000		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Vermont		Vermont Department of Taxes	101 State Street		Montpelier	VT	05603		802-265-2720		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Virginia		Virginia Department of Taxation	101 State Street		Montpelier	VT	05603		802-265-2720		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Washington		Washington Department of Revenue	PO Box 47473		Olympia	WA	98504		360-456-4400		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Wisconsin		Wisconsin Department of Revenue	1124 Smith Street		Olympia	WA	98504		360-456-4400		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Wyoming		Wyoming Department of Revenue	PO Box 6949		Medison	WI	53713		608-266-4400		corporate.income@taxes.mo.gov	Taxing Authority	State	
Chatham County, GA Tax Collector		Chatham County, GA Tax Collector	222 W Oglethorpe Ave #107		Medison	WI	53713		608-266-4400		corporate.income@taxes.mo.gov	Taxing Authority	State	
Kansas City, MO Tax Administration		Kansas City, MO Tax Administration	111 N. Main St		Medison	WI	53713		608-266-4400		corporate.income@taxes.mo.gov	Taxing Authority	State	
Puerto Rico Bureau of Financial Institutions		Puerto Rico Bureau of Financial Institutions	PO Box 302410		Medison	WI	53713		608-266-4400		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Nevada Department of Taxation		Nevada Department of Taxation	200 E. 12th St		Medison	WI	53713		608-266-4400		corporate.income@taxes.mo.gov	Taxing Authority	State	
Federal Office of Financial Regulation		Federal Office of Financial Regulation	200 E. 12th St		Medison	WI	53713		608-266-4400		corporate.income@taxes.mo.gov	Taxing Authority	State	
State of Nevada Department of Taxation		Nevada Department of Taxation	200 E. 12th St		Medison	WI	53713		608-266-4400		corporate.income@taxes.mo.gov	Taxing Authority	State	
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State of Nevada Department of Taxation		Nevada Department of Tax												